

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS

In re: MANNING, Joseph

Chapter 13
Case No. 24-12253-CJP

MOTION OF CHAPTER 13 TRUSTEE FOR ORDER DISMISSING CASE
FOR FAILURE TO FILE TAX RETURNS
NOTICE OF BAR DATE OBJECTIONS/RESPONSES

Now comes the Chapter 13 Trustee (the "Trustee") and respectfully moves the Court for an Order dismissing this case. In support thereof, the Trustee states as follows:

1. On November 11, 2024, the above-captioned debtor (the "Debtor") filed a petition for relief under Chapter 13 of the United States Bankruptcy Code.
2. On December 18, 2024, the Trustee convened and presided at a meeting of creditors as required by 11 U.S.C §341. The Trustee is unable to recommend the Debtor's plan for confirmation at this time.
3. According to a Notice of unfiled prepetition state tax returns filed by the Mass. Dept. of Revenue, the Debtor has failed to file his 2022 and 2023 state tax returns. Pursuant to §1325(a)(9), the court cannot confirm the Plan if the Debtor has not filed all applicable federal, state and local tax returns as required by §1308. The Mass. Dept. of Revenue has not withdrawn their notice of unfiled taxes.
4. IRS filed a priority claim in the amount of \$20,920.22 that is not provided for in the Plan. The Plan is not feasible.
5. Failure to file outstanding tax returns and failure to file a confirmable plan are grounds for dismissal pursuant to §1307(c) that is prejudicial to creditors.

03/31/2025 WITHDRAWN. SEE NOTICE OF
WITHDRAWAL AT ECF NO. 48.